

February 27, 1992 LB 306, 907, 921, 1120
LR 247

Senator Beutler to LB 306; and unanimous consent request to add names to LR 247. That is all that I have, Mr. President.

SPEAKER BAACK: Thank you, Mr. Clerk. LB 1120. While the Legislature is in session and capable of transacting business, I propose to sign and do sign LB 907 and LB 921. LB 1120.

CLERK: Mr. President, LB 1120 has been discussed. The last item under consideration were committee amendments. They were defeated. The first amendment I have pending to the bill...

SPEAKER BAACK: Senator Hall, you are entitled to an opening on the bill because we have never had that yet. Would you like to do that or...he waives off on the opening of the bill. Take up the first amendment then, Mr. Clerk.

CLERK: Senator Ashford would move to amend the bill. Senator, I have your AM3109. I also have your amendment to that. Do you want to go to that first? Mr. President, Senator Ashford would move to amend his amendment with AM3123, Senator. (See page 1038 of the Legislative Journal.)

SPEAKER BAACK: Senator Ashford.

SENATOR ASHFORD: Thank you, Mr. President and members. This amendment is before you, AM3109, as with the amendment that the Clerk has referred to is on your desk, and let me start out by saying that this proposal is an amalgam of many other proposals. I saw in the paper this morning that the Governor was looking favorably at a sales tax exemption for farm machinery, and this proposal has that in there. I think I would like to just make a couple comments about this. First of all, I guess, as I said the other day, I think that we have to take a look at the process and how we are going to proceed. LB 1120 came out of the Revenue Committee, not as it is before you in this amendment, but it came out of the Revenue Committee with various proposals, and one of the proposals in 1120, or one of the philosophical proposals was to adopt a sales tax on services as replacement revenue. Now the Revenue Committee took a lot of time to look through those various proposals on sales tax on services and came up with a list of services that it felt were appropriate. So I think we have to give a lot credence to that process. If we are going to look at a sales tax on services at all, I think that the 1120 process has given us some services that, quite frankly, do not hit the average taxpayer but are